

FEDERAL BUREAU OF INVESTIGATION
FOI/PA
DELETED PAGE INFORMATION SHEET
FOI/PA# 1416907-0

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1-Mr. Holmes 1-Mr. Gale
1-Mr. Belmont 1-Mr. Rosen
1-Mr. Mohr 1-Mr. Sullivan
1-Mr. DeLoach 1-Liaison
 1-Mr. Putnam

March 9, 1965

BY LIAISON

5-1

gml
Honorable Sheldon S. Cohen
Commissioner
① Internal Revenue Service
Department of the Treasury
Washington, D. C.

Dear Mr. Cohen:

I have read with approval the statement which you propose to issue concerning our visit on March 5, 1965. It is particularly heartening to note your comments concerning the cooperation which has existed over the years between our agencies and your indication of your desire that it continue.

The text of your statement is being furnished to each of the field offices of the FBI together with my instructions that every effort be made to maintain and strengthen this fine relationship. Working together in this regard should, I feel, enhance the operations of each of our agencies.

Sincerely yours,

Mar 9 1 20 PM '65

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(Cover memorandum from Mr. Brennan to Mr. Sullivan, 3/8/65, re "Sheldon S. Cohen, Commissioner, Internal Revenue Service (IRS), Visit with the Director")
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62-17909-845

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19 MAR 11 1965

UNITED STATES GOVERNMENT

Memorandum

TO : W. C. Sullivan

FROM : D. J. Brennan, Jr.

SUBJECT: ~~SHELDON S. COHEN, COMMISSIONER,
INTERNAL REVENUE SERVICE (IRS)~~
JKW VISIT WITH THE DIRECTOR

1 - Miss Holmes
1 - Mr. Belmont
1 - Mr. Mohr
DATE: 3/10/65

1 - Mr. DeLoach
1 - Mr. Gale
1 - Mr. Rosen
1 - Mr. Sullivan
1 - Liaison
1 - P. D. Putnam

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INTERNAL REVENUE SERVICE

Liaison, today, delivered to Commissioner Cohen the Director's letter approving the Commissioner's proposed press release and affirming his desire for continued close cooperation between FBI and IRS. Commissioner Cohen expressed his pleasure on receiving the letter and said it was indeed gratifying.

Mr. Cohen stated that he had received a telephone call from the President this past Sunday night, 3/7/65, at which time the President inquired as to whether or not Mr. Cohen had had the opportunity to see the President's message on crime. Cohen informed the President that he had not as yet seen the message, but that he had spoken to Attorney General Katzenbach concerning it and was aware that the message was forthcoming. Cohen said that he proudly mentioned to the President that the Director had afforded an audience to him on Friday, 3/5/65, during which the subject of crime was discussed and continued cooperation between our two agencies was reaffirmed. According to Cohen, the President "applauded with vigor," the meeting between the Director and Cohen, and expressed his confidence in the role that the FBI has played in the fight against crime. The President commented concerning the necessity for continued cooperation between the FBI and IRS stating that both agencies must play a leading role in fighting crime.

REC-131

62-17907-846

ACTION:

For information.

EX-100

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3 MAR 15 1965

PDP:jad
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UNITED STATES GOVERNMENT

Memorandum

TO : W. C. Sullivan

FROM : D. J. Brennan, Jr. *APB*

SUBJECT: SHELDON S. COHEN, COMMISSIONER,
INTERNAL REVENUE SERVICE (IRS)
VISIT WITH THE DIRECTOR *DC*

- 1 - Mr. Belmont
1 - Mr. Mohr
1 - Mr. DeLoach

DATE: 3/5/65

- 1 - Mr. Gale
1 - Mr. Rosen
1 - Miss Holmes
1 - Mr. Sullivan
1 - Liaison
1 - P. D. Putnam

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Brennan

As was recommended and approved in Mr. DeLoach's memorandum, 3/4/65, the Director met with Sheldon S. Cohen, IRS Commissioner, at 10:45 a.m., today. Cohen mentioned to the Director that the purpose of his visit was to reaffirm IRS cooperation with the FBI, particularly in the area of organized crime and in matters involving irregularities of IRS personnel. Mr. Hoover thanked Cohen for the fine cooperation extended over the years to the FBI by IRS and commented that FBI cooperation with IRS would continue.

Mr. Hoover pointed out, by case example, our jurisdiction. He mentioned the Bobby Baker case stressing the necessity for being objective and letting the "chips fall where they may," particularly where a case may have political ramifications. He pointed out the problems that we are having in the civil rights field in the South. He also stressed the necessity for using discretion and good judgement on raids, particularly where use of firearms is necessary and innocent bystanders may become involved.

At the conclusion of the meeting, Mr. Cohen mentioned that he had a statement that he would like to issue with the Director's approval and, after preparation, he would send it to the Director for his consideration. After leaving the Director's office, Mr. Cohen mentioned that he is vitally concerned with maintaining the integrity of IRS and he wants the public to know that his service works in close cooperation with the Bureau on many matters. He stated he would certainly not issue a statement that did not have Mr. Hoover's approval and, therefore, asked that the enclosed statement be brought to Mr. Hoover's attention to see if he has any objection. The statement briefly notes the close cooperation between FBI and IRS, particularly in the area of organized crime and in FBI cooperation

Enclosure

PDP:jad *jad*

(10)

79 MAR 23 1965

ENCLOSURE

RFC-21 62-17709-848

CONTINUED OVER *1 MAR 22 1965*

5-POL

Hemorandum to W. C. Sullivan
From D. J. Brennan, Jr.
RE: SHELDON S. COHEN, COMMISSIONER,
INTERNAL REVENUE SERVICE (IRS)
VISIT WITH THE DIRECTOR

in maintaining the integrity of tax administration. The statement concludes "Mr. Hoover agrees with me that it is in the best interests of good law enforcement that the fine cooperation established between the FBI and the Revenue Service both in Washington and the field offices continue and be strengthened."

ACTION:

If approved, Mr. Cohen will be informed that the Director has no objection to issuance of the enclosed statement by IRS.

W.C.S. I approve. Also send copy to each Field Division & by letter advise Cohen I am doing so & look forward to the continued cooperation between RD & FBI.

H

NEWS RELEASE
March 5, 1965

DRAFT

Sheldon S. Cohen, Commissioner of Internal Revenue, after visiting J. Edgar Hoover, Director of the Federal Bureau of Investigation, today issued the following statement:

I was pleased today to visit with Mr. J. Edgar Hoover, Director of the Federal Bureau of Investigation. As Commissioner of Internal Revenue I am very interested in continuing the fine cooperation in law enforcement between the FBI and the Revenue Service.

Over the years, there has been close cooperation between our two agencies, particularly in the Organized Crime Drive against racketeers and violators of the Federal wagering laws. This program has proved its worth and will be continued vigorously.

In addition, the Inspection Service of Internal Revenue has always received full cooperation of the FBI in maintaining the integrity of tax administration, through the aid of FBI personnel and use of its laboratory facilities.

Mr. Hoover agrees with me that it is in the best interests of good law enforcement that the fine cooperation established between the FBI and the Revenue Service both in Washington and the field offices continue and be strengthened.

62-17909-84Y

ENCLOSURE

UNITED STATES GOVERNMENT

Memorandum

TO : MR. W. C. SULLIVAN

DATE: March 8, 1965

FROM : D. J. BRENNAN, JR.

SUBJECT: SHELDON S. COHEN, COMMISSIONER,
INTERNAL REVENUE SERVICE (IRS)
VISIT WITH THE DIRECTOR

In connection with my attached memorandum 3/5/65, the Director approved a statement which Commissioner Cohen proposed to make public following his visit with Mr. Hoover. In addition, the Director instructed that a copy of the statement be furnished to each field division and that the Commissioner be informed by letter that this was being done and that the Director looks forward to continued cooperation between IRS and FBI.

ACTION:

(1) Attached for approval is a letter to Commissioner Cohen as instructed by the Director.

(2) Attached is a proposed SAC letter transmitting the text of the Commissioner's statement and instructing that in each division in which a district IRS office is located, contact be made, the statement noted, and a personal offer of continued cooperation extended.

PDP:cd;hke
(10)

1-Miss Holmes
1-Mr. Belmont
1-Mr. Mohr
1-Mr. DeLoach
1-Mr. Gale
1-Mr. Rosen
1-Mr. Sullivan
1-Liaison
1-Mr. Putnam

REC-21

Enclosures sent 3-9-65

11 MAR 22 1965

79 MAR 23 1965

ORIGINAL FILE IN
66-64-3321

(B) RELATIONS WITH INTERNAL REVENUE SERVICE -- On March 5, 1965, Mr. Sheldon S. Cohen, the new Commissioner of the Internal Revenue Service, visited me and stated that he desired to reaffirm IRS cooperation with the FBI, particularly in the area of organized crime and in matters involving irregularities on the part of IRS personnel. He expressed his appreciation for the assistance which the FBI has furnished IRS in the past and I assured him that it would continue in the future.

Following our meeting, Commissioner Cohen asked for my approval of the following statement:

"I was pleased today to visit with Mr. J. Edgar Hoover, Director of the Federal Bureau of Investigation. As Commissioner of Internal Revenue I am very interested in continuing the fine cooperation in law enforcement between the FBI and the Revenue Service.

"Over the years, there has been close cooperation between our two agencies, particularly in the Organized Crime Drive against racketeers and violators of the Federal wagering laws. This program has proved its worth and will be continued vigorously.

"In addition, the Inspection Service of Internal Revenue has always received full cooperation of the FBI in maintaining the integrity of tax administration, through the aid of FBI personnel and use of its laboratory facilities.

"Mr. Hoover agrees with me that it is in the best interests of good law enforcement that the fine cooperation established between the FBI and the Revenue Service both in Washington and the field offices continue and be strengthened."

My approval of the foregoing statement was promptly furnished to the Commissioner and I informed him that it would be made available to each FBI field office. It is desired that each office in whose territory a district IRS headquarters is located, inform its principal contact in that headquarters that the statement has been received and that it is my desire that a close cooperative relationship continue between our two agencies. You should also extend your personal offer of cooperation at that time.

3/16/65

SAC LETTER NO. 65-12

- 2 -

66 MAR 26 1965

62-17997
NOT RECOMM'D
141 MAR 24 1965

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March 5, 1965

TO: MR. TOLSON

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SHELDON S.
I am suspicious that Cohen is seeking to build his fences against possible forthcoming criticism by Senator Long's committee. Particularly suspect is the phraseology in paragraph four regarding the aid of FBI personnel and the use of FBI laboratory facilities.

D.C.
A. E. Belmont

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*File in
Office*

COPY SENT TO MR. TOLSON

REC 5
ST-100

62-17909-851

9 MAR 29 1965

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UNITED STATES GOVERNMENT

Memorandum

TO : DIRECTOR, FBI

FROM : *DJM* SAC JACKSON (80-)

SUBJECT: RELATIONS WITH INTERNAL REVENUE SERVICE
JACKSON, MISSISSIPPI

DATE: 3-24-65

Re SAC Letter 65-12, paragraph B, dated 3-16-65,
captioned as above.

3/24
JAMES G. MARTIN, Director, Internal Revenue Service, Department of Treasury, 301 North Lamar, Jackson, Mississippi, was contacted 3-24-65 by SAC upon Mr. MARTIN's return to the city. Mr. MARTIN has been a personal friend of the SAC since opening of Jackson Office in July, 1965. We have had a free exchange of information where necessary.

Both SAC and Mr. MARTIN are members of a newly formed federal organization, Federal Executive Association, and have regular associations as a result of our membership in this organization.

Mr. MARTIN stated he had received notification from Mr. SHELDON S. COHEN, the new Commissioner of the Internal Revenue Service, and that it merely stated and reiterated those things he felt we were already doing. Our personal offer of cooperation was offered to Mr. MARTIN, which he stated he felt he already had.

1 ② - Bureau
2 - Jackson (1 - 80-)
(1 - 80-00)

RKM:ckj
(4)

REG-3A

62-17909-852

18 MAR 30 1965

EX-103

152
56 APR 2 1965

UNITED STATES GOVERNMENT

Memorandum

TO : DIRECTOR, FBI

DATE: 3/19/65

FROM : SAC, CINCINNATI (5-5)

SUBJECT: RELATIONS WITH INTERNAL REVENUE SERVICE
SAC LETTER 65-12 (B)

Rd
SAC visited with ERNEST H. VAUGHN, Regional Commissioner, Internal Revenue Service, Cincinnati, and carried out the instructions in the SAC Letter.

18
VAUGHN had already received similar communication from SHELDON S. COHEN, new Commissioner at Internal Revenue Service, Washington.

VAUGHN expressed the view that the statement regarding cooperation exemplifies as a national policy what has already been going on in Cincinnati for years. He expressed particular gratitude for the closeness of FBI cooperation and for the harmony and understanding which dominate relationships.

Commissioner VAUGHN and SAC, Cincinnati, understand each other pretty well, are jointly members of the Cincinnati Rotary, and have other harmonious non-business contacts.

2 - Bureau
1 - Cincinnati

EDM:mrg
(3)

REC-1

62-17909-853

EX-101

8 MAR 31 1965

P. J. P. / LIAISON



APR 6 1965

Buy U.S. Savings Bonds Regularly on the Payroll Savings Plan